

§ 194.1

194.233 Requirements when a wholesale dealer in liquors maintains a retail department.

RETAIL DEALER'S RECORDS

194.234 Requirements for retail dealers.

FILES OF RECORDS AND REPORTS

194.235 Filing.

194.236 Place of filing.

PERIOD OF RETENTION

194.237 Retention of records and files.

194.238 Photographic copies of records.

POSTING OF SIGNS

194.239 Sign of wholesale dealer in liquors.

194.240 Display of false sign.

194.241 Other dealers; no sign required.

Subpart P [Reserved]

Subpart Q—Reuse and Possession of Used Liquor Bottles

194.261 Refilling of liquor bottles.

194.262 Possession of refilled liquor bottles.

194.263 Possession of used liquor bottles.

194.264 Mixed cocktails.

Subpart R—Packaging of Alcohol for Industrial Uses

194.271 Requirements and procedure.

194.272 Labeling.

Subpart S—Distilled Spirits for Export With Benefit of Drawback

194.281 General.

194.283 Records.

Subpart T—Miscellaneous

194.291 Destruction of marks and brands on wine containers.

194.292 Wine bottling.

194.293 Mixing cocktails in advance of sale.

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SOURCE: 25 FR 6270, July 2, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

Subpart A—Scope of Regulations

§ 194.1 Applicability.

This part contains the substantive and procedural requirements relating to the special taxes imposed on wholesale and retail dealers in liquors and in

27 CFR Ch. I (4–1–98 Edition)

beer, requirements and procedures pertaining to operations of such dealers prescribed under Title 26 of the United States Code, as amended, and provisions relating to entry of premises and inspection of records by ATF officers.

[T.D. ATF–271, 53 FR 17552, May 17, 1988]

§ 194.2 Territorial extent.

The provisions of this part shall be applicable in the several States of the United States and the District of Columbia.

§ 194.3 Basic permit requirements.

Every person, except an agency of a State or political subdivision thereof, who intends to engage in the business of selling distilled spirits, wines, or beer to other dealers is required by regulations in in Part 1 of this chapter to obtain a basic permit authorizing him to engage in such business.

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF–48, 44 FR 55843, Sept. 28, 1979]

§ 194.4 Relation to State and municipal law.

The payment of any tax imposed by 26 U.S.C. Chapter 51, for carrying on any trade or business specified in § 194.1 shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on such trade or business within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State or in places prohibited by municipal law; nor shall the payment of any such tax be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

(72 Stat. 1348; 26 U.S.C. 5145)

[T.D. 7130, 36 FR 12852, July 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF–48, 44 FR 55843, Sept. 28, 1979]

Subpart B—Definitions

§ 194.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not